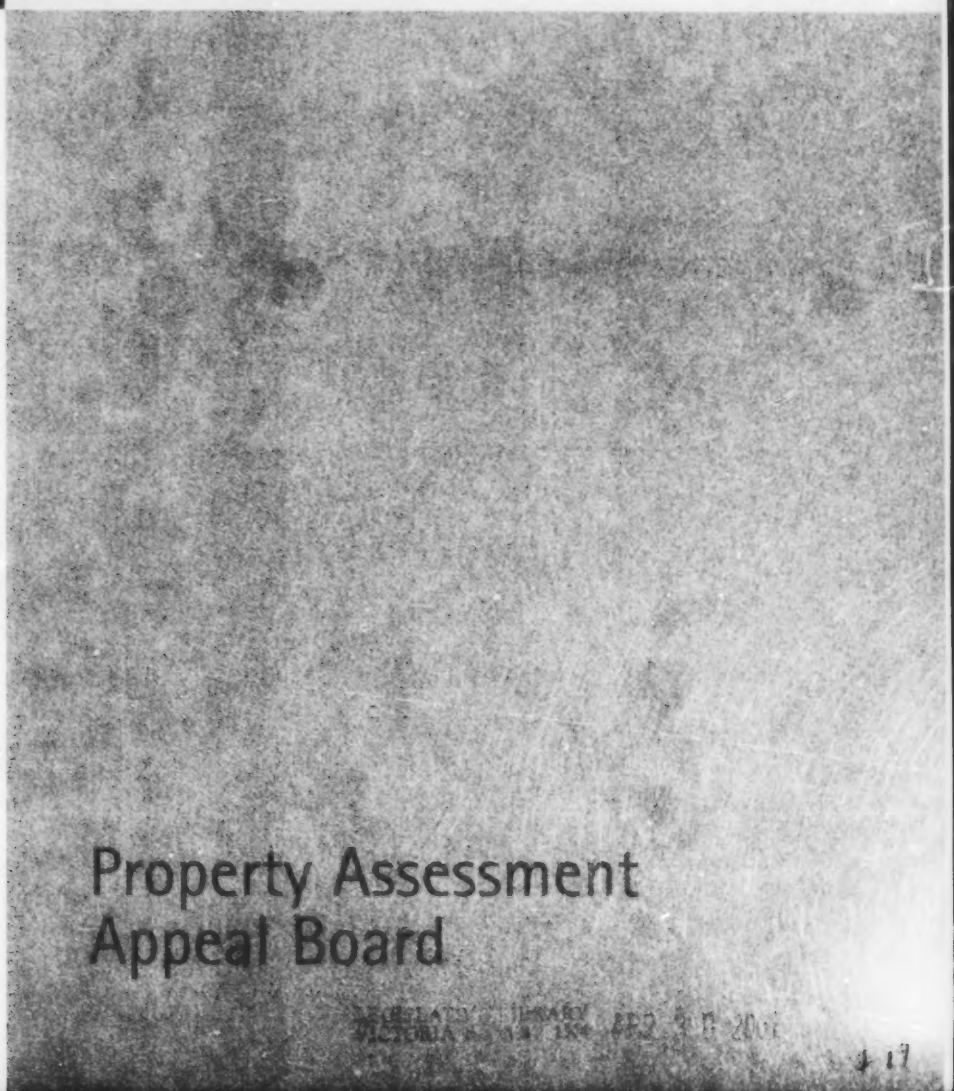
Annual Report



Property Assessment Appeal Board

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The Property Assessment Appeal Board is the proud recipient of a 2000 Public Service Gold Award for Excellent Use of Technology.

The Board received the award for the design and development of the Property Assessment Appeal Management System.

The new system has significantly enhanced appeal processing, customer satisfaction has improved and a long-standing backlog of appeals has been substantially eliminated.

The Honourable Jim Doyle
Minister of Municipal Affairs
Parliament Buildings
Victoria, British Columbia
V8V 1X4

Dear Minister,

It is my pleasure to present the Annual Report of the Property Assessment Appeal Board for the year ending December 31, 2000, in compliance with section 49 of the Assessment Act.

Dianne Flood
Chair, Property Assessment Appeal Board

Table of Contents

Board Profile 1

The Board's Report on Its Performance 3
- Key Strategies 3
- Results Achieved 3
  - Appeals resolved in 2000 3
  - The Board's results in 2000 compared with 1999 4
  - The Board's activities in 2000 compared with 1999 4
  - Appeals outstanding as of December 31, 2000 5
  - Appeals from the Board 6
  - Other Activities 7
- The Challenges for 2001 9
- The Targets for 2001 11
- The Board's Finances 13
  - How the Board accounts for its operations 13
  - The Board's budget and how it is managed 14

Appendices:

1. Board members as of December 31, 2000 15
2. Biographical Information of Board members 17
3. How Does the Board Do Its Job? 23
   - The Initial Process 23
   - Types of Appeals 24
   - Appeal Case Management 24
   - Recommendations and Withdrawals 25
   - Settlements 25
   - Pre-Hearing Steps 25
   - Natural Justice and the Board 26
   - At the Hearing 26
   - Issuing Decisions 27
   - Appeals from the Board 27
4. Glossary of Terms 29
5. Summary of Outstanding Appeals 32
6. Change in Outstanding Appeals During 2000 33
7. Comparative Schedule of Results 34
8. Comparative Schedule of Results Hearings in 2000 35
9. Appeals by Status and Region at Dec. 31, 2000 36
10. Appealed Properties and Value By Class 37
11. Analysis of Expenditures and Outputs 38

Board Profile

The Board is a quasi-judicial administrative tribunal established under the Assessment Act to hear appeals from decisions of the Property Assessment Review Panels.

The Board's mandate is to ensure that property assessments are accurate, at actual value and applied in a consistent manner in the municipality or rural area. As such, the Board plays an important part in ensuring the accuracy and integrity of the assessment roll.

The Board's objectives are:

- To resolve appeals justly and consistently, in accordance with procedural fairness and natural justice.
- To process appeals as speedily as possible, at minimum cost to all parties involved, including the Board.
- To enhance the parties' and the public's confidence in the Board and the assessment appeal process.

The Board is independent from government, the Property Assessment Review Panels and the BC Assessment Authority. Its members are appointed by Order in Council and for most of 2000, the Board was composed of a full-time Chair, three full-time Vice Chairs, 14 part-time members, and the Registrar. Appendix 1 lists the Board members as at December 31, 2000. A brief biographical note about each Board member is included as Appendix 2.

An explanation of how the Board does its job is detailed in Appendix 3, and Appendix 4 is a glossary of terms used in this report.

The Board's Report on Its Performance

Key Strategies

In the year 2000, the Board focused on providing the earliest possible resolution of appeals, increasing the certainty of the property assessment roll and reducing the risk to property owners and local governments. The key strategies employed to accomplish this included:

- Continuing to re-direct the parties' focus and efforts from an adversarial hearing process to a collaborative approach to resolving appeals, without a hearing if possible, while ensuring compliance with the statutory requirements of accuracy and equity.

- Expanding appeal management to include more appeals, to provide greater opportunity for the parties to work toward resolution without a hearing, or if that is not possible, for orderly and efficient hearings.

- Further development of the Board's Web site to provide a user-friendly research tool and easy public access to information about the appeal process, the appeals that have been filed, and Board orders and decisions.

Results Achieved

The statistical reports contained in Appendices 5 through 11 show the Board's activities and results in 2000, with some comparisons to earlier years.

Appeals resolved in 2000

The 1,539 appeals before the Board in 2000 included 820 new appeals filed in that year, plus 719 backlog appeals from 1999 and earlier years.

In 2000, the Board completed 791 (or about 51%) of the 1,539 appeals. These completed appeals were comprised of 489 (or 60%) of the new 2000 appeals and 302 (or 42%) of the backlog appeals from earlier years.

682 of the appeals completed in 2000 were resolved without a hearing. A hearing was required for 143 appeals.

The Board's results in 2000 compared with 1999

In 1999, the Board completed about 67%, or 1,433 of the 2,152 appeals then before the Board. The completed appeals were comprised of 706 of the then new appeals and 727 of the backlog appeals. Almost 1,200 of the completed appeals were resolved without a hearing, with 228 appeals going to a hearing in 1999.

As anticipated, the number of appeals completed in 2000 decreased, compared to 1999. This was due to two factors:

- a reduction in the number of new appeals filed; and
- the greater complexity of the properties and issues to be resolved in the outstanding backlog appeals.

With fewer properties in the backlog, resolutions affecting multiple years are decreasing. The new appeals tend not to be under appeal in a previous year, and thus require more time and attention.

As indicated by the appeal completion results statistics in the appendices, older appeals tend to be resolved less quickly than newer appeals. Also, almost half of the remaining backlog appeals are being held pending court decisions on the issues in dispute.

However, despite the complexity of the backlog appeals, the Board's success in resolving some of the older appeals is indicated by the decreased average age of the outstanding appeals, from 2.13 years in 1999 to 1.85 years in 2000.

The Board's activities in 2000 compared with 1999

In 2000, the Board considered and issued orders in 337 appeals based on joint recommendations of the parties, compared to 568 orders in 1999. Board orders were also issued in 345 appeals that were either withdrawn or found to be invalid in 2000, compared with 630 such orders in 1999.

143 appeals required a Board hearing in 2000. Hearings took place over a total of 121 days, a decrease from the 228 appeals heard over 160 hearing days in 1999. (Some appeals take more than one hearing day, while on other days more than one appeal is heard).

57 of the hearing days were conducted by two or more panel members in 2000, providing some orientation for the new Board members appointed in 2000, compared with 60 such hearing days in 1999.

These hearings resulted in the Board issuing 109 decisions in 2000, compared to 235 such decisions in 1999. Decisions were issued more promptly in 2000, with an average of 56.2 days from the hearing to the decision in 2000, compared to 74.2 days in 1999.

The Board made more extensive use of case management in 2000, holding 559 appeal management conferences, involving 960 appeals. In 1999 the Board held 499 appeal management conferences, involving 1,050 appeals. (As the backlog is reduced, the number of properties in appeal for more than one year is reduced, so the number of case conferences that involve more than one appeal will also be reduced.)

Only 22 settlement conferences were held in 2000, compared with 25 such conferences in 1999.

The appeals outstanding as of December 31, 2000

748 appeals remained outstanding: 417 backlog appeals and 331 current appeals.

407 appeals were in active appeal management.

Of these, 163 were protective appeals, with the property having an outstanding appeal from one or more earlier years. Typically, when a protective appeal is resolved, more than one appeal year is completed.

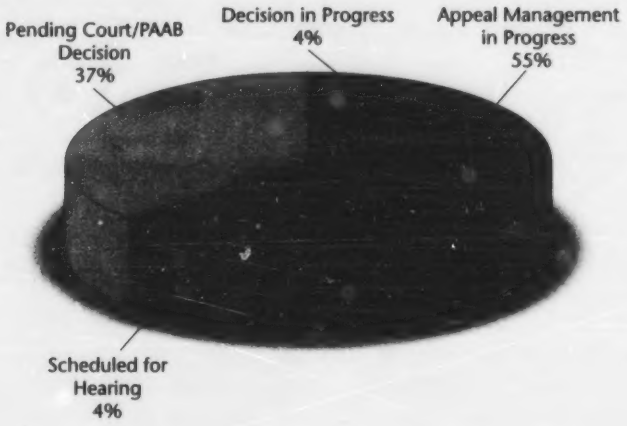
A substantial number of the appeals in active appeal management are managed forests. These appeals have not yet been resolved, partly due to the magnitude of the roll numbers involved (over 2,000 roll numbers) and the number of years in appeal. Most of these appeals tend to be from the Vancouver Island Region, with some in the Interior and Northern Region.

280 of the outstanding appeals were being held in abeyance, pending determination by the courts. Of these, 202 were backlog appeals. Substantially all of the appeals within the utility classification are in this category. As soon as the court issues a decision on a particular issue, the Board will commence appeal management on the related files.

Decisions were in process on 28 appeals, either after a hearing, or as a result of a recommendation from both parties or a withdrawal request by the appellant. On the decision being issued, those appeals will be complete.

As of December 31, 2000, 33 appeals were scheduled for hearing in 2001.

Figure 1 – Outstanding Appeals, by Status as at December 31, 2000



Appeals from the Board

If requested by a party affected by a Board decision, the Board is required to file a stated case on a question of law to the B.C. Supreme Court, for that Court's consideration.

A decision of the Supreme Court may only be appealed to the B.C. Court of Appeal if that Court grants permission, which permission is called "leave to appeal."

In 2000, the Board filed 14 stated cases at the Supreme Court, as requested by a party. In addition, 14 other stated cases and one application for judicial review were still outstanding from earlier years, for a total of 29 cases before the Supreme Court.

15 of these cases were withdrawn, abandoned or dismissed in 2000. The Supreme Court referred five of the decisions back to the Board for further consideration. As of December 31, 2000, nine stated cases were still to be decided by the Supreme Court.

Also in 2000, two applications were made for leave to appeal a decision of the Supreme Court to the Court of Appeal. These applications had not been decided as of December 31, 2001.

In addition, seven other cases from earlier years, for which leave had been granted, were before the Court of Appeal. In 2000, the Court of Appeal upheld the Board's decision in three of those cases, with the remaining four cases still to be decided by the Court.

Other Activities

In 2000 the Board remained committed to improving public access to information about the appeal process. To achieve this goal, the Board's Web site was enhanced to provide user-friendly research functions. Now any interested person can follow the progress of an appeal from filing to completion. Board decisions are posted, and can be easily searched using keywords.

Directions and advice about how to file an appeal, the appeal process, and guidance about assessment law and valuation determinations are now easily available from the Web site. Information and assistance on the appeal process is still easily available by calling or visiting the Board's office and from other locations such as government agents' and assessment authority area offices. E-filing of appeals is now also available.

Public access to information has been greatly improved by implementation of the Board's new appeal management computer system. In 2000 the Board was proud to receive a Public Service Gold Award for Excellent Use of Technology for the development and implementation of this new computer system. In receiving the award, it was noted that enhanced appeal management and improved customer service were two of the benefits of the new system.

The Challenges for 2001

The challenges for the Board in 2001 include:

- To respond effectively and efficiently to all appeals filed in 2001;
- To continue to work with the parties to move outstanding appeals to an appropriate resolution;
- To move forward, in a timely way, any protective appeals for which the court issues its decision;
- To maintain and enhance the expertise and experience of the Board members, ensuring a trained, professional Board, ready to respond as required;
- To continue to improve response time and efficiency in communications through the enhanced use of the Board's systems, while recognizing that the client-base has varied and diverse systems capability;
- To explore more flexible options for registration fee payments through the use of technologies such as online payment or credit and debit cards.

The Targets for 2001

Based on past experience, the Board has set the following targets for 2001:

To resolve:

- at least 70% of the new 2001 appeals within 12 months of filing, to provide maximum early certainty of the 2001 roll;
- at least 70% of all 2000 appeals by April 30, 2001, to avoid creating a new backlog of appeals;
- as many backlog appeals as possible, recognizing that these appeals are more complex and will consume proportionately more Board resources.

The Board's ability to achieve its targets depends on a number of factors that are outside its control, such as:

- the number of 2001 appeals filed;
- the complexity of the appeal issues; and
- the number of protective and contingent appeals filed in 2001.

These factors are unknown until after the April 30 annual deadline for filing appeals. As a result, the extent of the resources required to deal with those new appeals, and the ability to achieve the Board's targets, cannot be determined with any degree of precision until after April 30.

In addition, the Board cannot predict when or how the Courts may resolve the issues that are before them, nor the implications that the court decisions may have on the contingent Board appeals.

The Board's Finances

While clearly independent in its decision-making capacities, the Board is accountable to the Minister of Municipal Affairs for its financial operations.

Pursuant to section 17(5) of the Assessment Authority Act, the Provincial Government recovers the costs of the assessment appeal system, which includes the Board's expenditures, from the British Columbia Assessment Authority, which imposes a levy on properties subject to assessment.

How the Board accounts for its operations

The Board controls its operations and reports on them in a number of ways, including:

- preparing an annual operating plan, setting out goals, objectives, outcomes, key performance indicators, quantifiable targets, and comparative baselines;
- submitting quarterly reports to the Minister, setting out the Board's progress in meeting its annual objectives;
- posting its quarterly and annual results on its Web site for review by its stakeholders and the public; and
- complying with government guidelines for financial, human resource, and administrative practices and procedures in accordance with an Administrative Services Agreement with the Ministry of Municipal Affairs.

The Board's budget and how it is managed

The Board operates within its current budget allocations and continually looks for ways to improve its financial performance.

Figure 2 shows the budgeted and actual Board expenditures for the past five fiscal years and the budgeted and estimated expenditures for 2000/2001. Appendix 11 provides a more detailed analysis of expenditures for the year 2000.

Figure 2 – Budgeted Expenditures v. Actual - by Fiscal Year

Fiscal Year:[1]	Budget	Actual	Under/(Over)	%
2000/01[2]	**$1,418,082**	**$1,293,082**	**$125,000**	**9%**
1999/2000	$1,502,284	$1,410,792	$91,492	6%
1998/99[3]	$1,402,284	$1,777,431	($375,147)	(27%)
1997/98	$1,392,700	$1,648,235	($255,535)	(18%)
1996/97	$1,386,000	$1,335,114	$50,886	4%
1995/96	$1,379,544	$1,349,502	$30,042	2%

Notes:

1. Fiscal years run from April 1 to March 31 of the following year.
2. Expenditures for fiscal year 2000/01 are forecasted based on actual expenditures to Dec. 31, 2000.
3. Includes capital expenditures for development of the Board's computer based appeal management system (authorized by Treasury Board). The budget overage is reduced to 12% by excluding these authorized expenditures.

The costs per completed appeal in 2000 ($1,408) show an increase from the previous year due to:

- an increase in the number of complex appeals, requiring more Board time and attention;
- fewer new appeals, spreading the fixed costs over a smaller number of appeals; and
- fewer multiple year appeals for the same property than in 1999.

These variables have a significant impact on yearly costs per appeal, making it difficult to make year-to-year comparisons.

The Board's budget and how it is managed

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Appendix 1:
Board Members as of December 31, 2000

Appointment	Home Location
Chair	
Dianne Flood	Richmond
Vice Chairs	
Robert Fraser	Victoria
Janice Leroy	Richmond
Cheryl Vickers	Vancouver
Part-time Members	
Laura Acton	Victoria
Rosemary Barnes	Coquitlam
Paula Barnsley	Kamloops
Louis Chan	Vancouver
Patrick Conroy	Cranbrook
Lawrence Davies	Kamloops
Ronald F. Kennedy	Westbank
Fred Lee	North Vancouver
Bernie Leong	Burnaby
Errol Nembhard	Port Coquitlam
Shiela Toth	Oliver
Wes Umphrey	Victoria
Candace Watson	Vancouver
Rick Watson	Delta

Appendix 2:
Biographical Information of Board Members

Dianne Flood

The Chair of the Board since 1999, Ms. Flood is a lawyer with extensive experience in administrative law and property valuation issues. In her former law practice, she acted on assessment and expropriation matters, at both the board and court levels, and represented, variously, property owners, assessors and expropriating authorities. Ms. Flood has been actively involved in legislative review programs, and was first appointed to the Board in 1998 as a full-time Vice Chair.

Rob Fraser

Active in the real estate industry for many years, Mr. Fraser has been a sales person, agent/manager, owner, local board president, provincial association president, and chair of a real estate related insurance company. In addition to his extensive experience and training in real property valuation, Mr. Fraser also has expertise and training in conflict resolution, mediation, arbitration, and negotiation. He has a BA, an MA and did doctoral studies specializing in micro-demographic models. A part-time member of the Board since 1992, Mr. Fraser was appointed as a full-time Vice Chair in 1998.

Janice Leroy

A lawyer who also has a commerce degree, Ms. Leroy has wide-ranging experience in a variety of real estate, leasing and commercial transactions and was for many years directly involved in shopping centre management and leasing. She also has an in-depth and hands on knowledge of administrative practice and procedures, having been a former member of the Arbitration Review Panel. Ms. Leroy was a legal and legislative analyst with BC Assessment, prior to being appointed to the Board as a full-time Vice Chair in 1998.

Cheryl Vickers

First appointed in 1993, Ms. Vickers served as the Vice Chair of the Board from 1995 to 1998 and, on the Board's re-organization in 1998, she was appointed as a full-time Vice Chair. She is a lawyer and formerly practised in a variety of fields, including administrative law. Ms. Vickers was active in the development of the British Columbia Council of Administrative Tribunals, is a member of that organization's Board of Directors, and served as its Secretary from 1996 to 1998. She also is an instructor for the Foundations of Administrative Justice and Foundations for Professional Regulatory Tribunals, training appointees to quasi-judicial boards and tribunals.

Laura Acton

A former councillor for the City of Victoria, trustee of the Greater Victoria School Board, director of the Capital Regional District and member of the Provincial Capital Commission, Ms. Acton has extensive experience in policy development, strategic planning and project management. Skilled in conflict resolution and mediation, Ms. Acton has a broad knowledge of administrative processes. A Board member since 1997, Ms. Acton has acquired considerable experience in property valuation and assessment matters.

Rosemary Barnes

A Board member since 1998, Ms. Barnes has been active in real estate sales since 1976. Currently a member of the Real Estate Council for BC, Ms. Barnes is a past president of the Real Estate Board of Greater Vancouver and of the BC Real Estate Association and a former director of the Canadian Real Estate Association. She has also served on the Arbitration Committee with the Real Estate Board of Greater Vancouver. Ms. Barnes has a Market Value Appraiser-Residential designation through the Canadian Real Estate Association, and during her term as a Board member has heard and decided a number of appeals.

Paula Barnsley

Ms. Barnsley has a Master of Laws degree, with a focus on tax policy, and currently practices law in Kamloops. She has experience in administrative and tax law and is a member of the BC Council of Administrative Tribunals, serving on the 2000 planning committee for the Council's annual education conference. Ms. Barnsley was appointed to the Board in 2000.

Louis Chan

A senior appraisal consultant with 16 years experience in real estate appraisal, Mr. Chan is a licensed real estate agent and an Accredited Appraiser of the Appraisal Institute of Canada. Mr. Chan has a B. Comm. and a Diploma in Realty Appraisal Program from Vancouver Community College. He is a member of the Industrial Commercial and Investment Council of the Canadian Real Estate Association and a member and former director of the Canadian Chinese Business Development Association. Mr. Chan was appointed to the Board in 2000.

Patrick Conroy

With over 20 years experience as a real estate sales person, Mr. Conroy has a CRA designation from the Appraisal Institute of Canada and a Diploma in Urban Land Economics from the University of British Columbia. Mr. Conroy is a past president and a former director of the Kootenay Real Estate Board, a past director of the BC Real Estate Association and a past governor of the East Kootenay Community College. He has also been a member and chairman of a local Court of Revision. Mr. Conroy's appointment to the Board was made in 2000.

Lawrence (Larry) R. Davies

An Accredited Appraiser with the Appraisal Institute of Canada, Mr. Davies has been appraising property for almost 40 years and has a broad knowledge of the valuation of a wide variety of properties. He currently owns and operates an appraisal company. As a former assessor with the BC Assessment Authority, Mr. Davies has extensive experience before the Courts of Revision and the Property Assessment Appeal Board. Mr. Davies became a member of the Board in 2000.

Ron Kennedy

As the owner of a real property appraisal company, and an Accredited Appraiser with the Appraisal Institute of Canada for almost 25 years, Mr. Kennedy has broad property valuation experience. As a former manager within the BC Assessment Authority, he has comprehensive knowledge of the assessment of major industrial properties and wide exposure to the assessment appeal process. He is also currently a Board Member, Squamish Indian Band Property Tax Review Board. Mr. Kennedy was appointed to the Board in 2000.

Fred Lee

Mr. Lee is the owner of a real estate appraisal company and has over forty years appraisal experience. He is an Accredited Appraiser with the Appraisal Institute of Canada, and a Fellow of the Real Estate Institute of Canada (F.R.I.). He is a member of the Professional Division of the Real Estate Institute of BC (R.I.B.C.) and a past Chairman, Vancouver Chapter, of the Appraisal Institute of Canada. Mr. Lee became a member of the Board in 2000.

Bernie Leong

Appointed to the Board in 1995, Mr. Leong has an extensive background in the real estate industry, with more than 30 years as a Realtor in various capacities including sales person, manager and owner. Mr. Leong is active with the Real Estate Board of Greater Vancouver, and is a director of the Commercial Division, a member of the Arbitration Committee and the Municipal Task Force Committee and a former member of the Professional Conduct Committee. Mr. Leong has broad experience in administrative tribunal process, having conducted numerous Board hearings.

Errol Nembhard

A Realtor with over 10 years experience in real estate sales, Mr. Nembhard has substantial experience in residential real estate. He has a Masters Degree in Business Administration and a diversified business background, including experience in marketing and finance. Mr. Nembhard was formerly a member of a local Property Assessment Review Panel, and has a broad understanding of assessment appeal issues and experience in the administrative tribunal process. Mr. Nembhard was first appointed to the Board in 1998.

Shiela D. Toth

Ms. Toth is an articling appraiser with the Appraisal Institute of Canada, with eight years experience in property appraisal. She is also a Certified Cost Engineer with the American Association of Cost Engineers and a Certified Engineering Technologist. Ms. Toth has been a school district trustee since 1993 and is the current chair of the district discipline committee. She is also a past director of the Oliver and District Recreation Commission, a current director of the South Okanagan Similkameen Hospitals and Health Services Foundation and the chair of the Oliver Osoyoos Community Health Advisory Committee. Ms. Toth was appointed to the Board in 2000.

Wes Umphrey

Mr. Umphrey was appointed to the Board in 1996. He is an Accredited Appraiser with the Appraisal Institute of Canada and is a professional member of the Real Estate Institute of British Columbia. He has his own appraisal and land management company that specializes in appraisals, land acquisitions and exchanges, and phase 1 environmental site assessments, and has been involved in the valuation of a wide variety of properties. Mr. Umphrey has training in administrative tribunal processes and has participated as a Board member on a number of major assessment appeals.

Candace Watson

Ms. Watson has considerable market and valuation experience, with more than 28 years direct experience in property valuation. She is an Accredited Appraiser with the Appraisal Institute of Canada, a Fellow in the Real Estate Institute of Canada, and a former governor of the Real Estate Institute of BC. Ms. Watson is also a member of the National Appeal Board of the Appraisal Institute of Canada. She has her own appraisal company and specializes in the analysis and valuation of investment properties. Appointed to the Board in 1998, Ms. Watson has acquired substantial knowledge of administrative processes and procedures.

W. F. (Rick) Watson

An independent Mediator and Arbitrator in private practice, Mr. Watson also has extensive experience in administrative tribunal procedure and practice. Mr. Watson is currently a member of the Health Care (Consent) and Care Facility (Admissions) Review Board and was formerly a member of the Arbitration Review Panel. Mr. Watson also is a Chair, Board of Referees, Employment Insurance Commission, and has been involved in numerous board and administrative tribunal hearings. Mr. Watson's appointment to the Board commenced in 2000.

Appendix 3: How Does the Board Do Its Job?

The Initial Process

The Assessor is obligated to complete the assessment roll by December 31 in the previous year, and assessment notices are mailed to property owners on January 1.

The properties are to be valued by the Assessor as of July 1 of the previous year, based on the property's physical condition and use as of October 31 in that year.

For example, the 2000 roll was completed by December 31, 1999 and the valuation date was July 1, 1999, with a "state and condition" date of October 31, 1999.

If a person is not satisfied with an assessment, a complaint must be filed to the local Property Assessment Review Panel no later than January 31. The Review Panel conducts hearings over a six week period, ending mid-March in each year, and must make their decisions by April 1.

If a party is not satisfied with the decision of the Review Panel, an appeal must be filed to the Board by April 30. The number of appeals filed in a year may depend on a number of factors, including market volatility during the previous calendar year. The Board typically receives about 1,000 appeals annually.

What may be appealed to the Board? Parties may appeal:

- the assessed value and/or classification of a property;
- the granting or withholding of an exemption to a property;
- an error or omission in the assessment roll respecting the name of a person or respecting land or improvements; or
- the omission or refusal of the Property Assessment Review Panel to adjudicate a complaint made to it.

In addition, the Board is the first level of appeal against the Assessment Commissioner's Rates and for appeals under the Forest Land Reserve Act.

As soon as an appeal is filed, the Board starts work. All appeals are processed as quickly as possible, to provide the earliest possible certainty of the assessment roll, for both property owners and local governments.

The Board's first step is to review each appeal to ensure that it has been filed within the time set by the Act, the appropriate fee has been paid, and that there are no deficiency or validity issues (that is, that the notice of appeal meets the statutory requirements).

The next step is to assign the appeals for case management.

Types of Appeals

Valuation appeals to the Board range from single family residences and recreation properties to hotels, shopping centres and office towers, marinas, hydro generating stations, and pulp mills, to name just a few.

The classification issues before the Board have varied significantly and included whether properties qualify for farm classification; when land under construction is entitled to residential classification; and the correct classification of shipping facilities that serve industrial properties like grain elevators and loading facilities.

Exemption appeals have included entitlement to the pollution abatement exemption; and the entitlement to an exemption for properties used for activities that are of demonstrable benefit to all members of the community.

The Commissioner's Rates appeals have involved fibre optic cables, and how their value should be determined and allocated.

Appeal Case Management

Case management is carried out primarily through appeal management conferences (AMCs) conducted by the Board's Registrar, Vice Chairs, or the Chair.

The main purpose of an AMC is to identify, resolve and/or narrow the issues in an appeal. This can result in the settlement or withdrawal of an appeal without a hearing, thereby contributing to the quick and cost effective resolution of an appeal. If case management does not resolve the appeal, the hearing will usually be shorter and more efficient.

An AMC may be held at the request of a party, but generally the Board takes the initiative to arrange these conferences.

AMCs are usually conducted by telephone, but may sometimes be held in person. Parties are required to participate, if they want to proceed with their appeal. During a conference the parties are required to discuss and clarify what is really at issue in an appeal.

The parties may be ordered to produce documents and reports to each other and also, where necessary, to the Board. The Board can make orders to compel parties to meet these obligations. Depending on complexity and other factors, several AMCs may be held for one appeal, or several appeals may be considered at one AMC. If a party fails to comply with a Board order, the Board may sanction the party by requiring them to pay costs, or in extreme cases, by dismissing the appeal.

The Board's computer based information system ensures the progress of virtually all appeals is tracked and managed as necessary by either the Registrar, a Vice Chair, or the Chair.

Recommendations and Withdrawals

Often appeal management is a catalyst for further discussions between the parties. Sometimes an appellant will decide to withdraw the appeal. In other cases, the parties may submit a recommendation to the Board for an order to change the assessment roll.

The Board carefully reviews the reasons given by the parties for the proposed change. If it is satisfied the proposed change will ensure accuracy of the roll, the Board will issue an order, without a hearing being required.

Settlements

Parties may also be required to attend a settlement conference, conducted by a Vice Chair, trained in settlement and mediation skills. Another Board member will review the proposed settlement to ensure it meets the Board's mandate of accuracy of the roll.

Even if settlement is not achieved on all matters in dispute, issues are inevitably narrowed and a subsequent hearing will be a more effective use of time and other resources.

Pre-Hearing Steps

If the appeal cannot be resolved without a hearing, the focus of appeal management shifts to ensuring the parties are properly prepared for hearing, and to ensure that both hearing and Board member time is used as efficiently as possible.

To achieve this, the Board may make a number of different types of orders, for example: the preparation and production of statements of agreed facts, statements of issues, evidence and legal principles, and witness lists. The Board may also order that appeals with common issues, similar properties or related owners be heard together.

Due to the volume of appeals and to ensure proper notice to the parties, appeals are scheduled for hearing several weeks or months in advance. In the interim, recommendations or withdrawals may still be submitted, and if accepted, the hearing will be cancelled.

Natural Justice and the Board

As a quasi-judicial tribunal determining rights, the Board must apply the rules of natural justice and procedural fairness, so that the proceedings are fair to both parties. In exercising its discretion under the Board rules, and in how it conducts appeal hearings, the Board has a duty to exercise that discretion fairly.

While appeal management will usually address these issues prior to the hearing, in a few limited cases, a hearing may have to be adjourned, to ensure all parties' rights are properly addressed. While this may conflict with the Board's objective to resolve appeals in a timely manner, the duty to be fair must be given the highest priority.

At the Hearing

In conducting hearings, the Board usually follows a standard procedure, which is similar to but less formal than court procedures. Information sheets on the hearing procedures are made available to the parties in advance of the hearings, so the parties can properly prepare. As such, the parties do not have to have a lawyer to represent them.

The Board is not required to apply the strict rules of evidence that a court would. The Board may accept any evidence it thinks would be of assistance. Appeal management assists in ensuring the parties disclose evidence in advance of the hearing, so there are no surprises at the hearing.

Depending on the nature and complexity of an appeal, the hearing may be conducted by a single Board member or a panel, usually composed of three members. Hearings may vary in length, from less than one day to several weeks.

Where appropriate, the Board may conduct a hearing by written submissions, or by telephone.

The appeals that do go to hearing often involve complex appraisal issues or are appeals for which a legal decision is required to provide direction for the future. In these cases, appeal management ensures that the parties are prepared so that hearing time is effectively and efficiently used.

Issuing Decisions

After conducting a hearing, the Board issues an order, setting out its decision in writing, including its reasons for making the decision.

In making its decisions, the Board must consider and weigh the evidence admitted at the hearing. The Board must also consider any directions the court has given in previous cases about how to interpret and apply the Assessment Act and Regulations. While it is not bound by its earlier decisions on an issue, the Board aims for consistency, or to explain any reason for an apparent inconsistency with an earlier decision.

Due to the volume of appeals and complexity of some hearings, writing the reasons may take some time. All parties are sent a copy of the decision, and if a change is ordered, the Assessor must amend the assessment roll.

In some cases, due to the complexity of the issues, resolution may take several months, or in some limited cases, even years. Often these appeals establish precedents for future assessment rolls, and may have impacts for more than just the property under appeal. As a result, despite the Board's best efforts in that regard, not all appeals will be resolved within the year they are filed.

Appeals from the Board

The Board's decisions on factual matters are final, and there is no right of appeal.

However, a person affected by a decision of the Board may appeal on a question of law only, by a stated case to the B.C. Supreme Court (Assessment Act, s. 65(1)).

Stated cases may be filed because a party believes the Board was wrong in its decision, or the legislation and/or the case law on the issue is unclear, or the party is dissatisfied with the current state of the law.

Stated cases must be started within 21 days of receipt of the Board's decision. The Board is required to prepare the stated case and file it with the Court within a further 21 days.

A party may appeal the decision of the Supreme Court to the B.C. Court of Appeal, with leave (permission) of that court.

Appendix 4: Glossary of Terms

Appeal Management Conference (AMC)	AMCs are scheduled proceedings for an appeal, where the parties are given notice and required to attend. The main purpose of an AMC is to identify, narrow and/or resolve the issues in an appeal. Most are conducted by telephone. The parties discuss the issues in the appeal and the Board can make a variety of orders. In most cases, the appeal is scheduled for hearing at an AMC. Some complex appeals may have several AMCs before the appeal is heard.
Appeal or Appeal File	The unit, defined by the Board as a file, used for statistical and appeal management purposes. An appeal file may involve appeals for one or more assessment roll numbers. Generally, the Board will only combine two or more roll numbers into one file if they are appealed by the same party and have a similar factual background, so that they can be managed and heard at the same time.
Backlog	All outstanding appeals that were filed during a previous year (e.g., appeals filed in 2000 will become backlog appeals as of May 1, 2001).
Completion or Completed	Once the Board has issued a final order for all assessment roll numbers involved in an appeal, the appeal is classified as "Completed" and closed (unless a Stated Case is filed). It is no longer considered an outstanding appeal.
Decision in Progress or Decision Pending	Where the Board has heard an appeal and is preparing a decision that will complete the appeal, or is in the process of issuing a desk order for an appeal, the status of the appeal will be classified as "Decision in Progress" or "Decision Pending." The appeal will be complete once the decision or order is issued.

Decision	All Board orders involve a decision, but this generally refers to the Board's consideration of the evidence tendered at a hearing or through written submissions. Generally, a decision includes an order to implement the decision, and the panel's consideration of the evidence.
Desk Order	An order of the Board that is processed without a hearing, usually where the parties to the appeal have agreed on the terms of the order (e.g., withdrawals and recommendations).
Invalidity Order	If on an initial review, the Registrar determines that an appeal does not meet the criteria required by the Assessment Act, he/she will issue an opinion that the appeal is invalid. A party may request a review of that initial determination. If after a review, the Board determines the appeal is invalid, it will issue an order dismissing the appeal.
Outstanding Appeal	Any appeal that has not been resolved and which can involve one or more assessment roll numbers.
Pending Court/PAAB Decision or Pending Precedent	The Board has a number of outstanding appeals involving issues that are before the courts or, in some cases, before the Board in another appeal. An appeal is put into this classification when the Board determines that it would be more appropriate for the parties and the Board to leave determination of the appeal until the other court or Board decision is made.
Per Diem	The amount paid to a Board member for a day's work. The current per diem rate is $250 per day. Members may be paid $125 for a half-day's work.
Protective Appeals	Given that the assessment roll is issued on an annual basis, if there is a disagreement with an assessment, an appeal must be made to the Board each year. Where there are outstanding appeals for a property's assessment going back several years, the appeals filed in subsequent years are referred to as "Protective." Resolution of the first year's appeal generally results in resolution of all subsequent years.

Recommendation	When the parties agree to changes to an assessment, they submit a joint "Recommendation" to the Board. The Board reviews all recommendations, and, if appropriate, issues an order implementing the changes agreed to.
Resolution or Resolved	Is the same as "Completion or Completed."
Roll Number	The distinctive number assigned to each entry on the assessment roll. Generally every property has a roll number and receives an individual assessment, although more than one property may be assigned one roll number, where the properties comprise a single entity.
Scheduled for Hearing	Once an appeal has a specific hearing date scheduled and notices of the hearing have been issued, the appeal is classified as "Scheduled for Hearing." In most cases, the appeal will be resolved before the hearing or will be resolved by a decision issued after the hearing.
Single Member Panel (SMP)	Where only one member of the Board hears an appeal.
Status	The stage at which an appeal is at in the appeal process.
Withdrawal	Appellants may apply to the Board to withdraw their appeals before hearing. If approved, the Board will issue a desk order permitting the withdrawal and completing the appeal.

Appendix 5:
Summary of Outstanding Appeals
at December 31, 2000

APPEAL STATUS	OUTSTANDING APPEALS						
	TOTAL	2000 APPEALS			BACKLOG APPEALS[1]		
	Dec 31/00	Dec 31/00	Apr 30/00	Inc./(Decr.)	Dec 31/00	Dec 31/99	Inc./(Decr.)
Appeal Management in Progress	407	210	820	(74.4%)	197	393	(49.9%)
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Scheduled for Hearing	33	23	0	N/A	10	46	(78.3%)
Pending Court/ PAAB Decision	280	78	0	N/A	202	253	(20.2%)
DECISION IN PROGRESS	28	20	0	N/A	8	27	(70.4%)
Total Outstanding Appeals	**748**	**331**	**820**	**(59.6%)**	**417**	**719**	**(42.0%)**
Average Age of all Outstanding Appeals *(in years)*	1.85	N/A	N/A	N/A	N/A	2.13	N/A
$ Value of O/S Appeals *(millions)*	$12,343	$5,137	$8,656	(40.7%)	$7,206	$14,202	(49.3%)
$ Value of "Pending Court/ PAAB Decision" Appeals *(millions)*	$6,137	$1,494	$1,479	1.0%	$4,643	$5,733	(19.0%)
$ Value of "Active" Appeals *(millions)*	$6,206	$3,643	$7,177	(49.2%)	$2,563	$8,469	(69.7%)

[1] "Backlog" appeals means all outstanding appeals to the Board from the 1999 and earlier rolls.
* These figures are included in "Appeal Management in Progress."

Appendix 6: Change in Outstanding Appeals During 2000

Table A examines the changes during 2000 in the status of appeals.

TABLE A	Appeals at Beginning of Period	Appeal Completion Results During Reporting Period					Appeals at Dec 31/00	% Completed in Period
		Invalid/ Dismissed	Withdrawals	Recom-mendations	Decisions	Total Completed		
New Appeals	820	33	184	204	68	489	331	60%
Backlog	719	35	93	133	41	302	417	42%
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Table B provides a breakdown of the "Backlog" row in the table above.

TABLE B	Commenced	Outstanding Appeals at Dec. 31/99	Appeal Completion Results During Reporting Period				Outstanding Appeals at Dec. 31/00	% Completed in Period
			Invalid/ Dismissed	Withdrawals	Recom-mendations	Decisions		
1999	971	263	5	43	84	18	113	57%
1998	1,555	142	0	23	28	8	83	42%
1997	1,072	108	9	11	8	5	74	31%
1996	1,238	61	10	8	7	4	33	48%
1995	1,286	46	4	5	3	3	31	33%
Pre-1995	10,207	99	7	3	3	3	83	16%
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Average age of all outstanding appeals (as at December 31, 2000): 1.85 years
Average age of backlog appeals (excludes Pre-1995 appeals): 3.03 years

Appendix 5:
Summary of Outstanding Appeals

at December 31, 2000

APPEAL STATUS	OUTSTANDING APPEALS						
	TOTAL	2000 APPEALS			BACKLOG APPEALS[1]		
	Dec 31/00	Dec 31/00	Apr 30/00	Inc./(Decr.)	Dec 31/00	Dec 31/99	Inc./(Decr.)
Appeal Management in Progress	407	210	820	(74.4%)	197	393	(49.9%)
Appeal Mgmt/ Settlement Conf. Sched.*	**45**	**41**	**0**	**N/A**	**4**	**45**	**(91.1%)**
Protective (previous year o/s for same property)*	**163**	**55**	**N/A**	**N/A**	**108**	**219**	**(50.7%)**
Scheduled for Hearing	33	23	0	N/A	10	46	(78.3%)
Pending Court/ PAAB Decision	280	78	0	N/A	202	253	(20.2%)
DECISION IN PROGRESS	28	20	0	N/A	8	27	(70.4%)
Total Outstanding Appeals	**748**	**331**	**820**	**(59.6%)**	**417**	**719**	**(42.0%)**
Average Age of all Outstanding Appeals *(in years)*	1.85	N/A	N/A	N/A	N/A	2.13	N/A
$ Value of O/S Appeals *(millions)*	$12,343	$5,137	$8,656	(40.7%)	$7,206	$14,202	(49.3%)
$ Value of "Pending Court/ PAAB Decision" Appeals *(millions)*	$6,137	$1,494	$1,479	1.0%	$4,643	$5,733	(19.0%)
$ Value of "Active" Appeals *(millions)*	$6,206	$3,643	$7,177	(49.2%)	$2,563	$8,469	(69.7%)

[1] "Backlog" appeals means all outstanding appeals to the Board from the 1999 and earlier rolls.

* These figures are included in "Appeal Management in Progress."

Appendix 6: Change in Outstanding Appeals During 2000

Table A examines the changes during 2000 in the status of appeals.

TABLE A	Appeals at Beginning of Period	Appeal Completion Results During Reporting Period					Appeals at Dec 31/00	% Completed in Period
		Invalid/ Dismissed	Withdrawals	Recom-mendations	Decisions	Total Completed		
New Appeals	820	33	184	204	68	489	331	60%
Backlog	719	35	93	133	41	302	417	42%
Total	**1,539**	**68**	**277**	**337**	**109**	**791**	**748**	**51%**

Table B provides a breakdown of the "Backlog" row in the table above.

TABLE B	Commenced	Outstanding Appeals at Dec. 31/99	Appeal Completion Results During Reporting Period				Outstanding Appeals at Dec. 31/00	% Completed in Period
			Invalid/ Dismissed	Withdrawals	Recom-mendations	Decisions		
1999	971	263	5	43	84	18	113	57%
1998	1,555	142	0	23	28	8	83	42%
1997	1,072	108	9	11	8	5	74	31%
1996	1,238	61	10	8	7	4	33	48%
1995	1,286	46	4	5	3	3	31	33%
Pre-1995	10,207	99	7	3	3	3	83	16%
TOTAL	**16,329**	**719**	**35**	**93**	**133**	**41**	**417**	**42%**

Average age of all outstanding appeals (as at December 31, 2000): 1.85 years
Average age of backlog appeals (excludes Pre-1995 appeals): 3.03 years

Appendix 7:
Comparative Schedule of Results

MEASURE OF RESULT	RESULTS FOR:				
	2000	1999	1998	1997	1996
Decisions and their Timeliness					
less than 60 days	63 (57.8%)	123 (52.3%)	68 (17.4%)	42 (16.9%)	67 (23.6%)
61 to 90 days	11 (10.1%)	29 (12.3%)	63 (16.1%)	61 (24.6%)	56 (19.7%)
greater than 90 days	35 (32.1%)	83 (35.3%)	260 (66.5%)	5 (2.0%)	161 (56.7%)
Total Decisions	109 (100.0%)	235 (100.0%)	391 (100.0%)	248 (100.0%)	284 (100.0%)
% of Decisions < 90 days	68%	65%	34%	45%	45%
Average # days, Hearing to Decision	56.2	74.2	105.5	112.2	112.8
Recommendations Processed	337	568	544	540	657
Withdrawals/Invalidity Orders Processed	345	630	1,077	480	523
Appeals Dismissed for Non Compliance[1]	33	6	12	0	0

[1] The Appeals Dismissed for Non Compliance are included in the numbers for Withdrawals/Invalidity Orders Processed, above.

Appendix 8: Comparative Schedule of Results - Hearings in 2000

MEASURE OF RESULT	RESULTS FOR:				
	2000	1999	1998	1997	1996
Appeal Management Conferences (AMCs)					
# of AMCs Conducted	**559**	499	285	N/A	N/A
# of Appeals Involved	**960**	1,050	901	N/A	N/A
Settlement Conferences Held	**22**	25	N/A	N/A	N/A
Hearing Statistics					
# of Appeals Heard	**143**	228	272	331	385
# of Hearing Days	**121**	160	176	335	257
Location:					
# of Hearing Days held at Board Hearing Room	**64**	67	65	133	161
% of Hearing Days at Board Hearing Room	**52.9%**	41.9%	36.9%	39.7%	62.6%
Single Member Panel (SMP) Statistics					
Total SMP Hearing Days in Period	**64**	100	44	17	21
As a % of Hearing Days	**52.9%**	62.5%	25.0%	5.1%	8.2%
Resolution Statistics					
Average Hearing Length (days)	**0.85**	0.70	0.65	1.01	0.67

Appendix 7:
Comparative Schedule of Results

MEASURE OF RESULT	RESULTS FOR:				
	2000	1999	1998	1997	1996
Decisions and their Timeliness					
less than 60 days	63 (57.8%)	123 (52.3%)	68 (17.4%)	42 (16.9%)	67 (23.6%)
61 to 90 days	11 (10.1%)	29 (12.3%)	63 (16.1%)	61 (24.6%)	56 (19.7%)
greater than 90 days	35 (32.1%)	83 (35.3%)	260 (66.5%)	5 (2.0%)	161 (56.7%)
Total Decisions	109 (100.0%)	235 (100.0%)	391 (100.0%)	248 (100.0%)	284 (100.0%)
% of Decisions < 90 days	68%	65%	34%	45%	45%
Average # days, Hearing to Decision	56.2	74.2	105.5	112.2	112.8
Recommendations Processed	337	568	544	540	657
Withdrawals/Invalidity Orders Processed	345	630	1,077	480	523
[illegible]	33	[illegible]	[illegible]	[illegible]	[illegible]

[1] The Appeals Dismissed for Non Compliance are included in the numbers for Withdrawals/Invalidity Orders Processed, above.

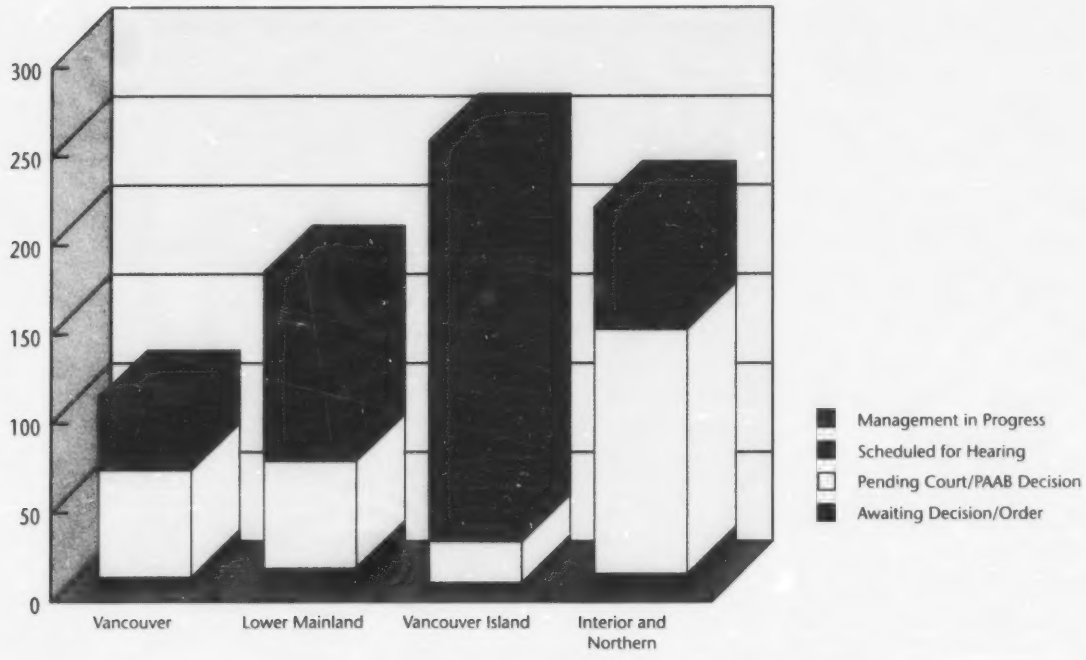
Appendix 8: Comparative Schedule of Results – Hearings in 2000

MEASURE OF RESULT	RESULTS FOR:				
	[illegible]	1999	1998	1997	1996
Appeal Management Conferences (AMCs)					
# of AMCs Conducted	[illegible]	499	285	N/A	N/A
# of Appeals Involved	[illegible]	1,050	901	N/A	N/A
Settlement Conferences Held	[illegible]	25	N/A	N/A	N/A
Hearing Statistics					
# of Appeals Heard	[illegible]	228	272	331	385
# of Hearing Days	[illegible]	160	176	335	257
Location:					
# of Hearing Days held at Board Hearing Room	[illegible]	67	65	133	161
% of Hearing Days at Board Hearing Room	[illegible]	41.9%	36.9%	39.7%	62.6%
Single Member Panel (SMP) Statistics					
Total SMP Hearing Days in Period	[illegible]	100	44	17	21
As a % of Hearing Days	[illegible]	62.5%	25.0%	5.1%	8.2%
Resolution Statistics					
Average Hearing Length (days)	[illegible]	0.70	0.65	1.01	0.67

Appendix 9: Appeals by Status and Region at Dec. 31, 2000

Region		Awaiting Decision/ Order	Pending Court/PAAB Decision	Scheduled For Hearing	Appeal Management in Progress	Total Appeals Outstanding	Appeal Management[1]: AMC/SC Scheduled	Appeal Management[1]: Protective Appeals	Total Assessed Value ($millions)
Vancouver (Area 09)	Dec. 31/00	6	60	12	29	107	6	1	$3,653
	Dec. 31/99	9	22	10	22	63	7	3	$4,255
	% Incr./(Decr.)	(33%)	173%	20%	32%	70%	(14%)	(67%)	(42%)
Lower Mainland (Areas 08, 10, 11, 12/13, 14, 15)	Dec. 31/00	11	60	8	98	177	16	19	$1,666
	Dec. 31/99	7	77	8	102	194	22	36	$1,312
	% Incr./(Decr.)	57%	(22%)	0%	(4%)	(9%)	(27%)	(47%)	27%
Vancouver Island (Areas 01, 04, 05, 06)	Dec. 31/00	3	23	7	218	251	17	122	$2,794
	Dec. 31/99	2	27	17	176	222	4	142	$2,193
	% Incr./(Decr.)	50%	(15%)	(59%)	24%	13%	325%	(14%)	27%
Interior and Northern (Areas 16 to 27)	Dec. 31/00	8	137	6	62	213	6	18	$4,229
	Dec. 31/99	9	127	11	93	240	12	36	$4,443
	% Incr./(Decr.)	(11%)	8%	(45%)	(33%)	(11%)	(50%)	(56%)	(5%)
TOTAL - ALL REGIONS	Dec. 31/00	28	280	33	407	748	45	163	$12,343
	Dec. 31/99	27	253	46	393	719	45	219	$14,203
	% Incr./(Decr.)	4%	11%	(28%)	4%	4%	0%	(26%)	(13%)

[1] Figures for AMC/SC (Appeal Management Conference/Settlement Conference) Scheduled and Protective Appeals are included in the numbers for Appeal Management in Progress



Appendix 10: Appealed Properties and Value – By Class

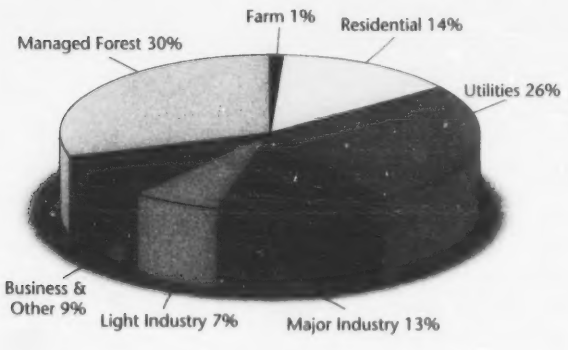
The purpose of this table and charts is to show the breakdown of the properties* that are the subject of appeals to the Board, by classification and assessment year. They also show the total assessed value of all appealed properties for each classification.

* This table lists the number of roll numbers, or properties, rather than appeals. Each appeal may involve one or more roll number.

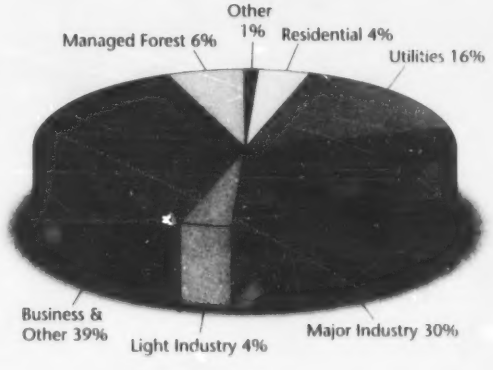
	Outstanding Appeals (Number of Roll Numbers)									
	2000		1999		1998		1997		Pre-1997	
Classification	O/S	% of Initial[1]	O/S	% of Initial[1]	O/S	% of Initial[1]	O/S	% of Initial[1]	O/S	
Residential	478	[illegible]	100	[illegible]	113	[illegible]	100	[illegible]	200	[illegible]
Utilities	307	[illegible]	260	[illegible]	324	[illegible]	306	[illegible]	682	[illegible]
Major Industry	159	[illegible]	111	[illegible]	180	[illegible]	143	[illegible]	336	[illegible]
Light Industry	97	[illegible]	70	[illegible]	89	[illegible]	68	[illegible]	195	[illegible]
Business & Other	393	[illegible]	75	[illegible]	54	[illegible]	45	[illegible]	82	[illegible]
Managed Forest	17	[illegible]	143	[illegible]	451	[illegible]	141	[illegible]	1,346	[illegible]
Recreational/Non-profit	15	[illegible]	4	[illegible]	3	[illegible]	3	[illegible]	6	[illegible]
Farm	7	[illegible]	2	[illegible]	5	[illegible]	6	[illegible]	30	[illegible]
TOTAL FOR ALL	1,476	[illegible]	771	[illegible]	1,228	[illegible]	814	[illegible]	2,880	[illegible]

[1] Percentage of roll numbers initiated at the Board, in the year that remain outstanding

Breakdown of Properties Appealed at December 31, 2000 by Classification



Breakdown of Total Assessed Value at December 31, 2000 by Classification



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	Dec. 31/99	9	127	11	93	240	12	36	$4,443
	% Incr./(Decr.)	(11%)	8%	(45%)	(33%)	(11%)	(50%)	(56%)	(5%)
TOTAL ALL REGIONS	Dec. 31/00	28	280	33	407	748	45	163	$12,343
	Dec. 31/99	27	253	46	393	719	45	219	$14,203
	% Incr./(Decr.)	4%	11%	(28%)	4%	4%	0%	(26%)	(13%)

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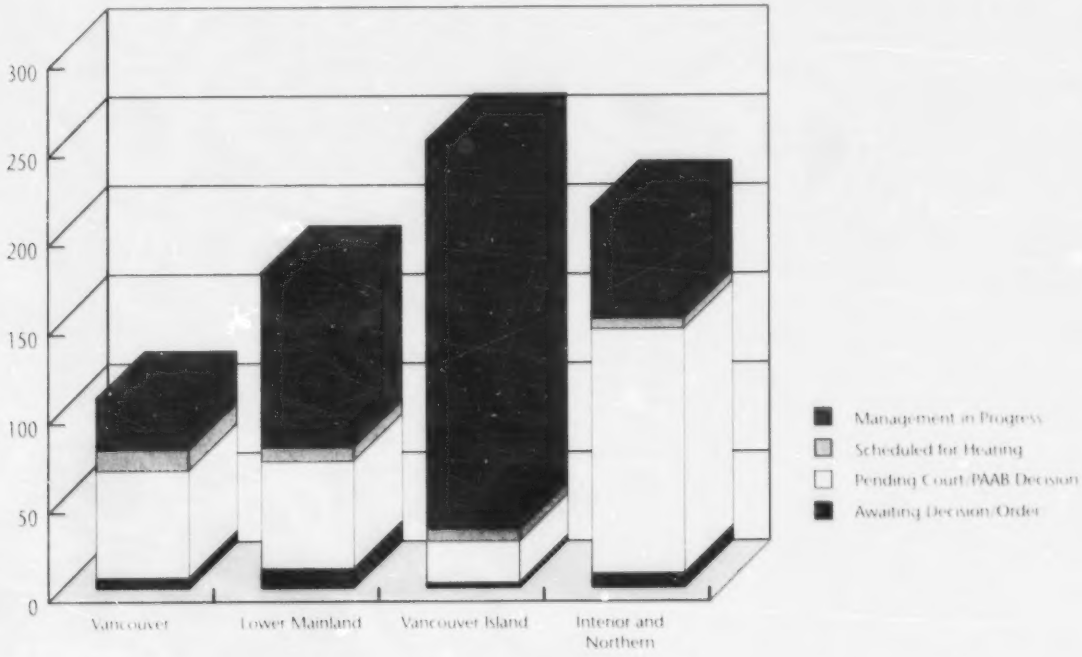

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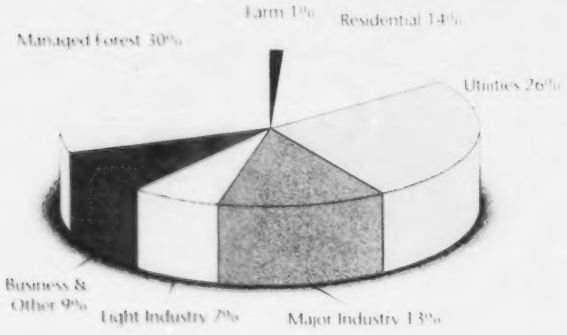
The purpose of this table and charts is to show the breakdown of the properties* that are the subject of appeals to the Board, by classification and assessment year. They also show the total assessed value of all appealed properties for each classification.

* This table lists the number of roll numbers, or properties, rather than appeals. Each appeal may involve one or more roll number.

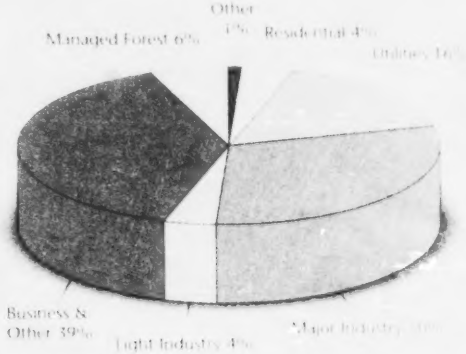
	Outstanding Appeals (Number of Roll Numbers)										Total Assess. Values ($mill)
	2000		1999		1998		1997		Pre 1997	Total	
Classification	O/S	% of Ini[1]	O/S	% of Ini[1]	O/S	% of Ini[1]	O/S	% of Ini[1]	O/S	All years	
Residential	478	**55%**	100	**11%**	113	**7%**	100	**10%**	200	**991**	**$542**
Utilities	307	**91%**	260	**74%**	324	**74%**	306	**67%**	682	**1,879**	**$1,987**
Major Industry	159	**85%**	111	**66%**	180	**61%**	143	**56%**	336	**929**	**$3,711**
Light Industry	97	**63%**	70	**39%**	89	**16%**	68	**19%**	195	**519**	**$461**
Business & Other	393	**44%**	75	**7%**	54	**4%**	45	**4%**	82	**649**	**$4,862**
Managed Forest	17	**100%**	143	**38%**	451	**32%**	141	**14%**	1,346	**2,098**	**$680**
Recreational/Non-profit	15	**60%**	4	**14%**	3	**7%**	3	**11%**	6	**31**	**$74**
Farm	7	**29%**	2	**6%**	5	**22%**	6	**26%**	30	**50**	**$3**
TOTAL FOR ALL	1,476	**59%**	771	**25%**	1,228	**21%**	814	**19%**	2,880	**7,169**	**$12,343**

[1] Percentage of roll numbers initiated at the Board, in the year that remain outstanding

Breakdown of Properties Appealed at December 31, 2000 by Classification



Breakdown of Total Assessed Value at December 31, 2000 by Classification



Appendix 11: Analysis of Expenditures and Outputs

by Calendar Year (Jan. 1 to Dec. 31) ($000's)

Expenditures by Calendar Year[1]	Salaries & Benefits[2]	Members' Per Diems	Travel Expenses	Hearing Facilities	Office Supplies	Occupancy Expenses[3]	Systems & Telecomm.	Training Expenses	Misc. Expenses	Total Expend.
2000	$695.8	$89.8	$48.0	$6.2	$44.6	$95.0	$111.6	$7.8	$14.5	$1,113.4
1999	$870.9	$235.1	$75.8	$9.3	$28.9	$99.9	$79.2	$8.4	$15.2	$1,422.8
1998	$650.2	$567.4	$119.3	$9.5	$53.1	$148.2	N/A	N/A	$7.6	$1,555.3
1997	$367.1	$728.8	$107.6	$6.2	$45.7	$81.0	N/A	N/A	$53.6	$1,390.0

$'s Expended per Completed Appeal[4]	Direct Costs[5]	Indirect Costs[6]	Total Costs
2000 (791)	$1.062	$0.346	$1.408
1999 (1,433)	$0.831	$0.162	$0.993
1998 (2,012)	$0.669	$0.104	$0.773
1997 (1,236)	$0.979	$0.146	$1.125

Notes:

1. For comparability amortization and capital expenditures have not been included in these figures (amortization was not charged prior to year 2000).
2. Includes contracts for recording secretaries for hearings.
3. Occupation Expenses for 1997 and 1999 included expenditures for telecommunications, computer systems maintenance and minor furniture and equipment purchases.
4. Completed Appeals include decisions and desk orders and the number completed is listed in brackets following the calendar year.
5. Direct costs includes Salaries & Benefits, Members' Per Diems, Travel Expenses and Hearing Facilities costs, listed in the table above.
6. Indirect Costs includes Office Supplies, Occupancy Expenses, Systems and Telecommunications, Training Expenses and Miscellaneous Expenses, listed in the table above.